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ALVORD AND ALVORD

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January 27, 2006

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of October 4, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 24024.

The name and address of the party to the enclosed document are:

Lessor:

ICX Corporation, d/b/a RBS Asset Finance

2 Summit Drive

Cleveland, Ohio 44131

[Lessee:

The Andersons, Inc. 480 West Dussel Drive Maumee, Ohio 43537]

Mr. Vernon A. Williams January 27, 2006 Page 2

A description of the railroad equipment covered by the enclosed document is:

1 railcar: AEX 8060.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

Fold Walnedon

RWA/anm Enclosures

RECOMMON 24024-

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PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: ICX Corporation, d/b/a RBS ASSETS OF TATION BOARD Finance hereby releases all of its right, title and interest in and to, the railcar more specifically described as follows:

AEX 8060

The primary document(s) to which this PARTIAL release relates, are between ICX Corporation, d/b/a RBS Asset Finance (Lessor/Secured Party) and The Andersons, Inc. (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Numbers 24024, 24024-B and 24024-C dated July 1, 2002.

IN WITNESS WHEREOF, ICX Corporation, d/b/a RBS Asset Finance has hereunto set its name, by its proper office thereunto duly authorized, this 4th day of October, 2005.

ICX CORPORATION, d/b/a RBS ASSET FINANCE

:: <u>Alma J. avine</u>

Dennis J. Diemer Vice President

STATE OF OHIO) COUNTY OF CUYAHOGA) ss

On this 4th day of October, 2005, personally appeared Dennis J. Diemer, to me personally known, who, being duly sworn, did say that he is the Vice President of ICX Corporation, d/b/a RBS Asset Finance, and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

DEBRA A. GRIM.

NOTARY PUBLIC • STATE OF OHIO

My commission expires Dec. 3, 2006

CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State
of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of
perjury that I have compared the attached copy with the original thereof and have found
the copy to be complete and identical in all respects to the original document.

Dated: January 27, 2006 Edward M. Luria